IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of:

BOSTON ACOUSTICS, INC.

Our Ref:

BOSACO.9000

Assistant Commissioner of Patents Washington, D.C. 20231

POWER OF ATTORNEY BY ASSIGNEE OF ENTIRE INTEREST AND REVOCATION OF PRIOR POWERS

As assignee of record of the entire interest of the patent and patent applications listed on Appendix A and Appendix B, all powers of attorney previously given are hereby revoked and the following attorneys are hereby appointed to prosecute and transact all business in the Patent and Trademark Office connected therewith:

HAYES SOLOWAY P.C., a firm composed of Oliver W. Hayes, Reg. No. 15,867; Peter A. Nieves, Reg. No. 48,173; Todd A. Sullivan, Reg. No. 47,117; or Katherine Wrobel, Reg. No. 56,472, or any of them, of 175 Canal Street, Manchester, New Hampshire 03101 (Telephone: 603-668-1400); or Norman P. Soloway, Rcg. No. 24,315; Thomas C. Naber, Reg. No. 26,777; Ashley L. Kirk, Reg. No. 51,261; or Walter P. Opaska, Reg. No. 54,349, or any of them, of 130 W. Cushing Street, Tucson, Arizona 85701 (Telephone: 520-882-7623),

Please direct all future correspondence in connection with this application to the attention of Peter A. Nieves, HAYES SOLOWAY, P.C., 175 Canal Street, Manchester, New Hampshire 03101 (Telephone: 603-668-1400). Please direct telephone calls to Peter A. Nieves.

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Name:

Date: 6/2/05
Title: President and CEO

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STATEMENT UNDER 37 CFR 3.73(b)	RECEIVED CENTRAL FAX CENTER
Applicant/Patent Owner: BOSTON ACOUSTICS, INC.	JUN 0 8 2005
Application No./Patent No.: See Attached Appendix Filed/Issue Date: Sec A	
Enlitled:	
Boston Acoustics, Inc. , a Massachusetts	
(Name of Assignce, e.g., corporation, partnership, university	
states that it is:	
1. The assignee of the entiro right, tille, and interest; or	
2. an assignee of less than the entire right, title and interest. The extent (by percentage) of its ownership interest is	
in the patent application/patent identified above by virtue of either:	
A. [/] An assignment from the Inventor(s) of the patent application/patent identified above. The assignment we Slates Patent and Trademark Office at Reel, Frame, or for which	as recorded in the United th a copy thereof is atlached.
OR	
B. [] A chain of title from the Inventor(s), of the patent application/patent identified above, to the current assign	nnéa ar choum holour
1. From:	
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The document was recorded in the United States Patent and Trademark Office at Reel, or for which a copy thereof is attached.	
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The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.	
- Moses Gallan 6/	2/05
Signature	/ Date
Moscs A. Gabbay Printed or Typed Name Telei	phone number
President and CEO	
Title	

This collection of information is required by 37 CFR 3.73(b). The information is required to obtain or retain a benefit by the public which is to fite (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 12 minutes to complete, including guiltering, proparing, and submitting the completed application from to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Tradomark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandría, VA 22313-1450. DO NOT SEND FEES OR COMPLETE O FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandría, VA 22313-1450.